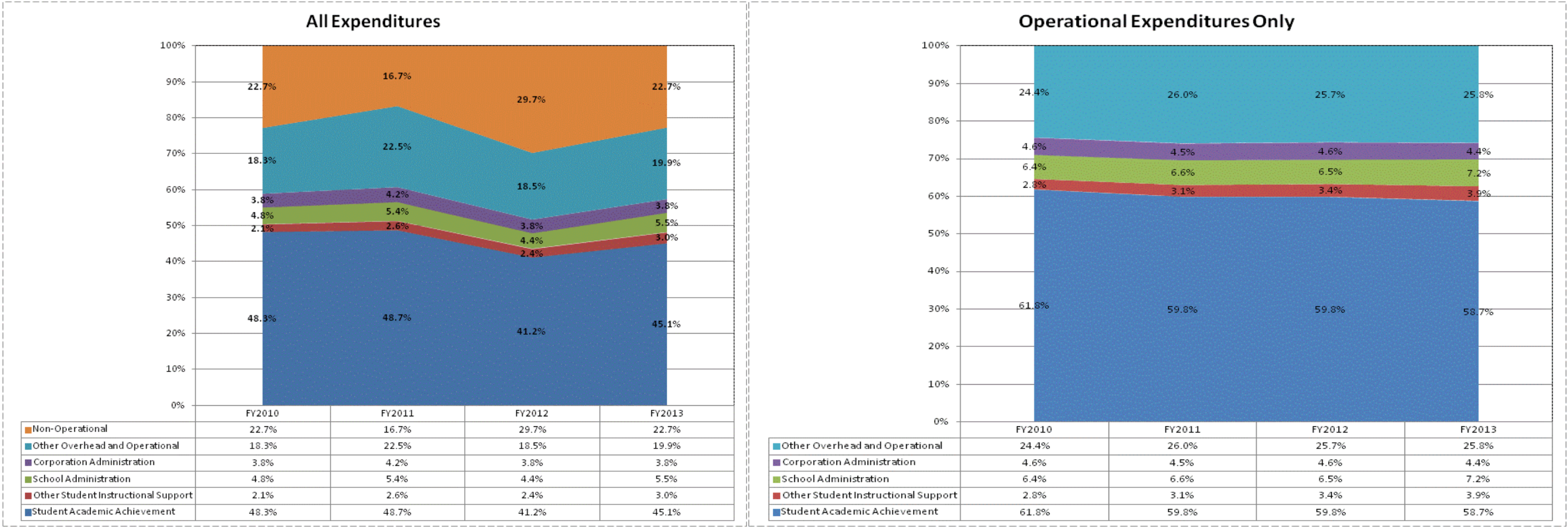


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2012 - June 2013**  
**Shelby Eastern Schools (7285)**

| Shelby Eastern Schools (7285) | FY06 % of Total |       | FY09 % of Total |       | FY12 % of Total |       | FY13 % of Total |       |
|-------------------------------|-----------------|-------|-----------------|-------|-----------------|-------|-----------------|-------|
|                               | FY 2006         | Exp   | FY 2009         | Exp   | FY 2012         | Exp   | FY 2013         | Exp   |
| Student Academic Achievement  | \$7,951,846     | 51.4% | \$6,929,132     | 42.1% | \$6,935,502     | 41.2% | \$6,711,482     | 45.1% |
| Student Instructional Support | \$913,651       | 5.9%  | \$991,608       | 6.0%  | \$1,148,047     | 6.8%  | \$1,270,430     | 8.5%  |
| Overhead and Operational      | \$3,021,609     | 19.5% | \$3,344,492     | 20.3% | \$3,761,702     | 22.3% | \$3,520,724     | 23.7% |
| Nonoperational                | \$3,572,758     | 23.1% | \$5,174,634     | 31.5% | \$5,000,729     | 29.7% | \$3,368,557     | 22.7% |
| Grand Total                   | \$15,459,864    |       | \$16,439,866    |       | \$16,845,981    |       | \$14,871,193    |       |

|  | FY 2006 | FY 2009 | FY 2012 | FY 2013 |
|--|---------|---------|---------|---------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 57.3%   | 48.2%   | 48.0%   | 53.7%   |



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data   July 2012 - June 2013**  
**Shelby Eastern Schools (7285)**

| Account  | FY 2006            | FY 2009            | FY 2012            | FY 2013            | Increase from<br>FY 2006 | Increase from<br>FY 2009 | Increase from<br>previous year |
|--|--------------------|--------------------|--------------------|--------------------|--------------------------|--------------------------|--------------------------------|
| <b>Student Academic Achievement</b>  |                    |                    |                    |                    |                          |                          |                                |
| 11050 Regular Programs; Full Day Kindergarten  | \$0                | \$43,362           | \$233,987          | \$282,948          | N/A                      | > 500%                   | 21%                            |
| 11100 Regular Programs; Elementary   | \$2,149,682        | \$2,504,513        | \$2,315,416        | \$2,097,321        | -2%                      | -16%                     | -9%                            |
| 11300 Regular Programs; High School  | \$2,652,285        | \$2,806,400        | \$2,672,027        | \$2,719,969        | 3%                       | -3%                      | 2%                             |
| 11355 Regular Programs; High School; Academic Honors High Ability Student Programs         | \$0                | \$52,703           | \$60,179           | \$62,248           | N/A                      | 18%                      | 3%                             |
| 11410 Vocational Education; Agriculture A  | \$0                | \$0                | \$0                | \$35,580           | N/A                      | N/A                      | N/A                            |
| 11450 Vocational Education; Consumer and Homemaking  | \$0                | \$0                | \$20,206           | \$41,193           | N/A                      | N/A                      | 104%                           |
| 11470 Vocational Education; Business Education   | \$0                | \$0                | \$9,480            | \$16,452           | N/A                      | N/A                      | 74%                            |
| 11590 Other Vocational Education Programs  | \$1,404            | \$0                | \$16,805           | \$14,729           | > 500%                   | N/A                      | -12%                           |
| 11630 Regular Programs; Alternative Education Programs; High School                        | \$0                | \$0                | \$41,278           | \$34,758           | N/A                      | N/A                      | -16%                           |
| 11910 Other Regular Programs; Competency Testing   | \$0                | \$0                | \$9,076            | \$8,651            | N/A                      | N/A                      | -5%                            |
| 12110 Gifted And Talented; Gifted and Talented   | \$5,720            | \$0                | \$0                | \$0                | -100%                    | N/A                      | N/A                            |
| 12150 Gifted And Talented; High Ability Student Programs                                   | \$0                | \$46,809           | \$28,882           | \$27,191           | N/A                      | -42%                     | -6%                            |
| 12210 Mental Disabilities; Mild Mental Disabilities  | \$0                | \$0                | \$469,532          | \$474,028          | N/A                      | N/A                      | 1%                             |
| 12220 Mental Disabilities; Moderate Mental Disabilities                                    | \$0                | \$0                | \$237,984          | \$219,369          | N/A                      | N/A                      | -8%                            |
| 12340 Physical Impairment; Hearing Impairment  | \$0                | \$0                | \$45,210           | \$54,503           | N/A                      | N/A                      | 21%                            |
| 12350 Physical Impairment; Homebound   | \$422              | \$1,461            | \$2,008            | \$98               | -77%                     | -93%                     | -95%                           |
| 12520 Culturally Different; Compensatory   | \$0                | \$10,178           | \$0                | \$0                | N/A                      | -100%                    | N/A                            |
| 12710 Equal Opportunity At Risk  | \$6,248            | \$0                | \$0                | \$0                | -100%                    | N/A                      | N/A                            |
| 12810 Special Education Preschool  | \$0                | \$33,974           | \$96,743           | \$87,852           | N/A                      | 159%                     | -9%                            |
| 12900 Other Special Programs   | \$66               | \$6,260            | \$0                | \$0                | -100%                    | -100%                    | N/A                            |
| 14100 Summer School Programs; Elementary   | \$0                | \$0                | \$874              | \$518              | N/A                      | N/A                      | -41%                           |
| 14300 Summer School Programs; High School  | \$33,063           | \$13,107           | \$15,733           | \$2,737            | -92%                     | -79%                     | -83%                           |
| 16100 Remediation Testing  | \$54,065           | \$63,966           | \$65,972           | \$53,797           | 0%                       | -16%                     | -18%                           |
| 16200 Preventive Remediation   | \$0                | \$0                | \$0                | \$15,622           | N/A                      | N/A                      | N/A                            |
| 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa | \$238,937          | \$289,955          | \$282,177          | \$221,918          | -7%                      | -23%                     | -21%                           |
| 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci  | \$668,013          | \$666,395          | \$0                | \$0                | -100%                    | -100%                    | N/A                            |
| 22110 Improvement of Instruction; Service Area Direction                                   | \$0                | \$239              | \$0                | \$0                | N/A                      | -100%                    | N/A                            |
| 22120 Improvement of Instruction; Instruction and Curriculum Development                   | \$19,938           | \$10,483           | \$5,410            | \$5,188            | -74%                     | -51%                     | -4%                            |
| 22130 Improvement of Instruction; Instructional Staff Training                             | \$5,794            | \$2,831            | \$0                | \$0                | -100%                    | -100%                    | N/A                            |
| 22220 Library/Media Services; School Library   | \$93,168           | \$114,978          | \$113,048          | \$124,454          | 34%                      | 8%                       | 10%                            |
| 22230 Library/Media Services; Audiovisual  | \$10,967           | \$0                | \$2,255            | \$3,308            | -70%                     | N/A                      | 47%                            |
| 22310 Instruction, Related Technology; Technology Service Supervision and Administration   | \$68,059           | \$2,100            | \$0                | \$0                | -100%                    | -100%                    | N/A                            |
| 22320 Instruction, Related Technology; Student Learning Centers                            | \$0                | \$0                | \$1,972            | \$0                | N/A                      | N/A                      | -100%                          |
| 22360 Instruction, Related Technology; Network Support                                     | \$150,130          | \$0                | \$0                | \$0                | -100%                    | N/A                      | N/A                            |
| 22370 Instruction, Related Technology; Hardware Maintenance and Support                    | \$0                | \$34,821           | \$0                | \$0                | N/A                      | -100%                    | N/A                            |
| 22900 Other Support Service, Instructional Staff   | \$0                | \$10,735           | \$6,548            | -\$92              | N/A                      | -101%                    | -101%                          |
| 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs                      | \$117,915          | \$208,298          | \$178,300          | \$105,965          | -10%                     | -49%                     | -41%                           |
| 25540 Textbooks for Rent or Resale; Other Textbook Rental Service                          | \$468              | \$501              | \$1,059            | \$327              | -30%                     | -35%                     | -69%                           |
| 25570 Textbooks for Rent or Resale; Materials and Supplies                                 | \$0                | \$5,064            | \$3,343            | \$850              | N/A                      | -83%                     | -75%                           |
| 26497 2007 Account Code - Teachers Retirement Fund   | \$255,074          | \$0                | \$0                | \$0                | N/A                      | N/A                      | N/A                            |
| <b>Student Academic Achievement Total</b>  | <b>\$6,531,416</b> | <b>\$6,929,132</b> | <b>\$6,935,502</b> | <b>\$6,711,482</b> | <b>3%</b>                | <b>-3%</b>               | <b>-3%</b>                     |
| <b>Student Instructional Support</b>   |                    |                    |                    |                    |                          |                          |                                |
| 21110 Attendance and Social Work Services; Service Area Direction                          | \$60,646           | \$0                | \$0                | \$0                | -100%                    | N/A                      | N/A                            |
| 21220 Guidance Services; Counseling Services   | \$150,223          | \$215,031          | \$199,372          | \$209,336          | 39%                      | -3%                      | 5%                             |
| 21290 Guidance Services; Other Guidance Services   | \$0                | \$671              | \$0                | \$0                | N/A                      | -100%                    | N/A                            |
| 21320 Health Services; Medical Services  | \$1,125            | \$0                | \$0                | \$0                | -100%                    | N/A                      | N/A                            |
| 21340 Health Services; Nurse Services  | \$54,912           | \$81,236           | \$72,165           | \$87,781           | 60%                      | 8%                       | 22%                            |
| 21390 Health Services; Other Health Services   | \$0                | \$700              | \$0                | \$0                | N/A                      | -100%                    | N/A                            |
| 21420 Psychological Testing  | \$0                | \$0                | \$1,500            | \$11,100           | N/A                      | N/A                      | > 500%                         |



School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Shelby Eastern Schools (7285)

| Account   | FY 2006   | FY 2009   | FY 2012     | FY 2013     | Increase from<br>FY 2006 | Increase from<br>FY 2009 | Increase from<br>previous year |
|---|-----------|-----------|-------------|-------------|--------------------------|--------------------------|--------------------------------|
| 21620 Occupational Therapy, Related Services; Occupational Therapy Services | \$0       | \$0       | \$25,980    | \$32,453    | N/A                      | N/A                      | 25%                            |
| 21720 Physical Therapy Services; Physical Therapy Services                  | \$0       | \$0       | \$10,465    | \$16,881    | N/A                      | N/A                      | 61%                            |
| 21810 Special Education Administration; Service Area Direction              | \$0       | \$0       | \$89,033    | \$92,937    | N/A                      | N/A                      | 4%                             |
| 21910 Other Support Services, Students; Service Area Direction              | \$0       | \$0       | \$0         | \$0         | N/A                      | N/A                      | N/A                            |
| 21990 Other Support Services, Students; Other Student Services              | \$0       | \$0       | \$96        | \$0         | N/A                      | N/A                      | -100%                          |
| 24100 Office of The Principal   | \$446,769 | \$693,970 | \$749,436   | \$780,970   | 75%                      | 13%                      | 4%                             |
| 24900 Other Support Services, School Administration                         | \$0       | \$0       | \$0         | \$38,973    | N/A                      | N/A                      | N/A                            |
| Student Instructional Support Total   | \$713,675 | \$991,608 | \$1,148,047 | \$1,270,430 | 78%                      | 28%                      | 11%                            |

Overhead and Operational

|   |           |             |             |             |        |        |       |
|---|-----------|-------------|-------------|-------------|--------|--------|-------|
| 23110 Board of Education; Service Area Direction  | \$19,211  | \$24,400    | \$29,679    | \$24,569    | 28%    | 1%     | -17%  |
| 23120 Board of Education; Service Area Assistants   | \$22,346  | \$56,407    | \$57,335    | \$65,083    | 191%   | 15%    | 14%   |
| 23150 Board of Education; Legal Services  | \$9,008   | \$6,190     | \$5,868     | \$4,636     | -49%   | -25%   | -21%  |
| 23160 Board of Education; Promotion Expenses  | \$793     | \$50        | \$2,726     | \$1,316     | 66%    | > 500% | -52%  |
| 23210 Executive Administration; Office of The Superintendent                                | \$166,317 | \$332,871   | \$286,136   | \$255,220   | 53%    | -23%   | -11%  |
| 23230 Executive Administration; Staff Relations and Negotiations                            | \$0       | \$720       | \$1,916     | \$2,216     | N/A    | 208%   | 16%   |
| 25110 Fiscal Services; Office of The Business Manager                                       | \$0       | \$0         | \$0         | \$13,155    | N/A    | N/A    | N/A   |
| 25191 Other Fiscal Services; Refund of Revenue  | \$23,308  | \$7,859     | \$561       | \$1,128     | -95%   | -86%   | 101%  |
| 25195 Other Fiscal Services; Bank Account Service Charge                                    | \$0       | \$25        | \$2,670     | \$2,937     | N/A    | > 500% | 10%   |
| 25196 Other Fiscal Services; Cash Change  | \$1,029   | \$500       | \$800       | \$800       | -22%   | 60%    | 0%    |
| 25199 Other Fiscal Services; Other  | \$0       | \$476       | \$701       | \$221       | N/A    | -54%   | -68%  |
| 25220 Purchasing, Warehousing, and Distribution Services; Purchasing                        | \$0       | \$0         | \$0         | \$2,393     | N/A    | N/A    | N/A   |
| 25790 Personnel Services; Other Professional Services                                       | \$0       | \$16,530    | \$25,100    | \$0         | N/A    | -100%  | -100% |
| 25810 Administrative Technology Services; Technology Services Supervison And Administra     | \$0       | \$64,146    | \$115,900   | \$127,377   | N/A    | 99%    | 10%   |
| 25850 Administrative Technology Services; Network Support                                   | \$0       | \$13,519    | \$111,299   | \$64,003    | N/A    | 373%   | -42%  |
| 25890 Other Technology Services   | \$0       | \$50        | \$0         | \$0         | N/A    | -100%  | N/A   |
| 25910 Judgments   | \$0       | \$0         | \$5,000     | \$0         | N/A    | N/A    | -100% |
| 25920 Ditch Assessments   | \$767     | \$1,558     | \$0         | \$0         | -100%  | -100%  | N/A   |
| 25990 Other Support Services, Central   | \$0       | \$0         | \$0         | \$0         | N/A    | N/A    | N/A   |
| 26100 Operation and Maintenance of Plant Services; Service Area Direction                   | \$0       | \$0         | \$18,880    | \$0         | N/A    | N/A    | -100% |
| 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings                 | \$977,061 | \$1,139,187 | \$1,097,763 | \$1,095,749 | 12%    | -4%    | 0%    |
| 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds                   | \$15,632  | \$30,114    | \$28,521    | \$51,361    | 229%   | 71%    | 80%   |
| 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment                 | \$106,315 | \$19,975    | \$8,424     | \$12,877    | -88%   | -36%   | 53%   |
| 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$835     | \$0         | \$0         | \$0         | N/A    | N/A    | N/A   |
| 26499 2007 Account Code - Other   | \$4,421   | \$0         | \$0         | \$0         | N/A    | N/A    | N/A   |
| 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)          | \$12,215  | \$4,709     | \$6,838     | \$4,696     | -62%   | 0%     | -31%  |
| 26700 Operation and Maintenance of Plant Services; Insurance                                | \$83,135  | \$81,834    | \$90,555    | \$111,903   | 35%    | 37%    | 24%   |
| 26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla   | \$0       | \$0         | \$87,740    | \$65,262    | N/A    | N/A    | -26%  |
| 27010 Student Transportation; Service Area Direction  | \$0       | \$0         | \$41,168    | \$42,039    | N/A    | N/A    | 2%    |
| 27100 Student Transportation; Vehicle Operation   | \$13,641  | \$975,476   | \$153,061   | \$151,931   | > 500% | -84%   | -1%   |
| 27200 Student Transportation; Monitoring Services   | \$0       | \$1,014     | \$7,535     | \$11,876    | N/A    | > 500% | 58%   |
| 27300 Student Transportation; Vehicle Servicing and Maintenance                             | \$11,609  | \$14,941    | \$20,947    | \$26,333    | 127%   | 76%    | 26%   |
| 27400 Student Transportation; Purchase of School Buses                                      | \$0       | \$0         | \$140,712   | \$0         | N/A    | N/A    | -100% |
| 27500 Student Transportation; Insurance on Buses  | \$0       | \$0         | \$2,868     | \$9,042     | N/A    | N/A    | 215%  |
| 27700 Student Transportation; Contracted Transportation Services                            | \$892,840 | \$0         | \$755,110   | \$736,348   | -18%   | N/A    | -2%   |
| 27900 Student Transportation; Other Student Transportation Services                         | \$1,497   | \$1,189     | \$1,530     | \$1,381     | -8%    | 16%    | -10%  |
| 27910 Student Transportation; Bus Driver Training   | \$0       | \$0         | \$950       | \$5,440     | N/A    | N/A    | 473%  |
| 31200 Food Services Operations; Food Preparation and Dispensing                             | \$189,438 | \$211,885   | \$268,562   | \$253,059   | 34%    | 19%    | -6%   |
| 31300 Food Services Operations; Food Delivery   | \$0       | \$176,131   | \$0         | \$0         | N/A    | -100%  | N/A   |
| 31400 Food Services Operations; Food Purchases  | \$260,479 | \$136,642   | \$349,753   | \$346,996   | 33%    | 154%   | -1%   |
| 31900 Other Food Services   | \$21,326  | \$26,092    | \$35,096    | \$29,379    | 38%    | 13%    | -16%  |

School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Shelby Eastern Schools (7285)

| Account  | FY 2006     | FY 2009     | FY 2012     | FY 2013     | Increase from<br>FY 2006 | Increase from<br>FY 2009 | Increase from<br>previous year |
|--|-------------|-------------|-------------|-------------|--------------------------|--------------------------|--------------------------------|
| Overhead and Operational Total   | \$2,833,222 | \$3,344,492 | \$3,761,702 | \$3,520,724 | 24%                      | 5%                       | -6%                            |
| Nonoperational   |             |             |             |             |                          |                          |                                |
| 33100 Community Service Operations; Direction of Community Services                          | \$1,374     | \$1,201     | \$119       | \$259       | -81%                     | -78%                     | 118%                           |
| 33200 Community Recreation   | \$4,500     | \$0         | \$0         | \$5,587     | 24%                      | N/A                      | N/A                            |
| 33400 Athletic Coaches   | \$78,463    | \$176,600   | \$187,828   | \$178,206   | 127%                     | 1%                       | -5%                            |
| 41000 Facilities Acquisition and Construction; Land Acquisition and Development              | \$160,699   | \$55,783    | \$43,772    | \$43,784    | -73%                     | -22%                     | 0%                             |
| 43000 Facilities Acquisition and Construction; Professional Services                         | \$18,939    | \$21,549    | \$6,895     | \$14,118    | -25%                     | -34%                     | 105%                           |
| 44000 Facilities Acquisition and Construction; Educational Specifications Development        | \$0         | \$0         | \$2,500     | \$0         | N/A                      | N/A                      | -100%                          |
| 45100 Building Acquisition, Construction and Improvements                                    | \$136,502   | \$30,398    | \$639,714   | \$331,184   | 143%                     | > 500%                   | -48%                           |
| 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts           | \$130,496   | \$133,834   | \$0         | \$0         | -100%                    | -100%                    | N/A                            |
| 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment  | \$59,696    | \$79,150    | \$76,439    | \$61,564    | 3%                       | -22%                     | -19%                           |
| 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment                | \$4,900     | \$12,639    | \$0         | \$0         | -100%                    | -100%                    | N/A                            |
| 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment         | \$267,733   | \$139,155   | \$262,816   | \$90,643    | -66%                     | -35%                     | -66%                           |
| 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$0         | \$0         | \$24,562    | \$1,100     | N/A                      | N/A                      | -96%                           |
| 51100 Debt Services; Principal on Debt; Bonds  | \$215,000   | \$180,000   | \$205,000   | \$215,000   | 0%                       | 19%                      | 5%                             |
| 51300 Debt Services; Principal on Debt; Emergency Loans                                      | \$0         | \$1,900,000 | \$0         | \$0         | N/A                      | -100%                    | N/A                            |
| 52100 Debt Services; Interest on Debt; Bonds   | \$267,720   | \$141,000   | \$116,377   | \$106,612   | -60%                     | -24%                     | -8%                            |
| 52200 Debt Services; Interest on Debt; Temporary Loans                                       | \$147,229   | \$147,957   | \$13,208    | \$0         | -100%                    | -100%                    | -100%                          |
| 52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appr     | \$7,960     | \$0         | \$0         | \$0         | -100%                    | N/A                      | N/A                            |
| 53100 Debt Services; Lease Rental; Buildings ; Principal                                     | \$1,314,515 | \$789,369   | \$2,055,000 | \$1,270,000 | -3%                      | 61%                      | -38%                           |
| 53150 Debt Services; Lease Rental; Buildings ; Interest                                      | \$731,546   | \$1,366,000 | \$1,366,500 | \$1,050,500 | 44%                      | -23%                     | -23%                           |
| 59200 Other Debt Services Obligations; Bank Fee  | \$1,250     | \$0         | \$0         | \$0         | -100%                    | N/A                      | N/A                            |
| Nonoperational Total   | \$3,548,521 | \$5,174,634 | \$5,000,729 | \$3,368,557 | -5%                      | -35%                     | -33%                           |
| Prorated By Fund   |             |             |             |             |                          |                          |                                |
| 26491 2007 Account Code - PERF   | \$29,960    | \$0         | \$0         | \$0         | N/A                      | N/A                      | N/A                            |
| 26492 2007 Account Code - Social Security  | \$508,286   | \$0         | \$0         | \$0         | N/A                      | N/A                      | N/A                            |
| 26493 2007 Account Code - Workmen's Compensation   | \$40,834    | \$0         | \$0         | \$0         | N/A                      | N/A                      | N/A                            |
| 26494 2007 Account Code - Group Insurance  | \$1,048,358 | \$0         | \$0         | \$0         | N/A                      | N/A                      | N/A                            |
| 26496 2007 Account Code - Unemployment Compensation  | \$8,396     | \$0         | \$0         | \$0         | N/A                      | N/A                      | N/A                            |
| 26498 2007 Account Code - Severance / Early Retirement Pay                                   | \$197,196   | \$0         | \$0         | \$0         | N/A                      | N/A                      | N/A                            |
| Prorated By Fund Total   | \$1,833,030 | \$0         | \$0         | \$0         | N/A                      | N/A                      | N/A                            |